



Order Filed on May 4, 2021
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-2©

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Attorneys for the Debtor

In re

CRAIG GALLEN.
CAROLYN GALLEN,
Debtors.

Chapter 13

Case No. 19-22703-CMG

Judge: Christine M. Gravelle

Hearing Date: 5/5/2021

**CONSENT ORDER REGARDING THE TREATMENT OF
THE INTERNAL REVENUE SERVICE UNDER DEBTOR'S MODIFIED CHAPTER 13
PLAN DATED 3/25/2021 (FILED 3/31/2021)**

The relief set forth on the following pages, numbered two (2) to three (3) is hereby **ORDERED**

DATED: May 4, 2021

A handwritten signature in cursive script, reading "Christine M. Gravelle".

Honorable Christine M. Gravelle
United States Bankruptcy Judge

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Debtor: Craig & Carolyn Gallen

Case No. 19-22703 CMG

Caption of Order: **CONSENT ORDER REGARDING THE TREATMENT OF
THE INTERNAL REVENUE SERVICE UNDER DEBTOR'S MODIFIED CHAPTER 13
PLAN DATED 1/6/2020 (FILED 1/8/2020)**

THIS MATTER being opened to the Court by the Debtor on an application for entry of this Consent Order; and the Internal Revenue Service ("the Service") having filed a secured, priority and general unsecured claim docketed as Claim 3-2 in the claims register of this case; and the Debtors having agreed to enter into this Consent Order in an effort to avoid the significant time and litigation which would be necessary to litigate any objections on any issues relating to any objections that the Service may have with respect to its treatment under Debtor's Modified Plan and the Court noting the consent of the parties to the form, substance and entry of the within Consent Order;

AND IT FURTHER APPEARING, that the Service accepted Debtors offer in compromise ("OIC") dated 11/12/2018, as modified by an addendum dated 5/30/2019 and it also appearing that the Debtors have treated the OIC as an executory contract in Part 6 of Debtors' Modified plan and also treated the amount payable under the OIC as a priority claim under part 3 of Debtors' modified plan, and for good cause shown,

IT IS HEREBY ORDERED as follows:

1. The OIC be and is hereby deemed assumed consistent with part 6 of Debtors' Modified Plan and therefore the OIC shall be considered as not breached;
2. The full amount due under the OIC, totaling \$2,000.00, shall be paid outside the Debtors' Modified Plan, by the debtors directly to the Service within 30 days from the entry of this order;
3. Upon payment to the Service by the Debtor of \$2,000.00 the Service claim shall be considered satisfied in full and no further payments shall be made to the Service;

4. In the event the Debtor does not satisfy the OIC as stated above and the OIC is considered breached the Service shall be entitled to collect the full amount of the unpaid underlying tax liability set forth in the Proof of Claim filed by the Service.
5. The Service consents to the treatment of the Service's Claim (Claim #3-2) as set forth in Part 3 & 6. of the Modified Chapter 13 Plan as may be modified by this Consent Order.

he undersigned hereby agree to the form and contents of this Consent Order:

RACHAEL A. HONIG
ACTING UNITED STATES ATTORNEY

MINION & SHERMAN
ATTORNEYS AT LAW

BY: /s/ Eamonn O'Hagan

BY: /s/ Scott D. Sherman

Eamonn O'Hagan, Esq.
Assistant U.S. Attorney
On behalf of the
Internal Revenue Service

Scott D. Sherman, Esq.
Attorney for Debtor

Dated: 5/4/2021

Dated: 5/4/2021

In re:
Craig S Gallen
Carolyn Gallen
Debtors

Case No. 19-22703-CMG
Chapter 13

CERTIFICATE OF NOTICE

District/off: 0312-3
Date Rcvd: May 04, 2021

User: admin
Form ID: pdf903

Page 1 of 2
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 06, 2021:

Recip ID	Recipient Name and Address
db/jdb	+ Craig S Gallen, Carolyn Gallen, 28 Ivanhoe Drive, Manalapan, NJ 07726-1717

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: May 06, 2021

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on May 4, 2021 at the address(es) listed below:

Name	Email Address
Albert Russo	on behalf of Trustee Albert Russo docs@russotrustee.com
Albert Russo	docs@russotrustee.com
Denise E. Carlon	on behalf of Creditor U.S Bank National Association as Trustee, Successor in interest to Bank of America ET AL... dcarlon@kmlawgroup.com, bkgroup@kmlawgroup.com
Gavin Stewart	on behalf of Creditor Specialized Loan Servicing LLC bk@stewartlegalgroup.com
John R. Morton, Jr.	on behalf of Creditor Ford Motor Credit Company LLC. servicer for CAB EAST LLC ecfmail@mortoncraig.com, mortoncraigcf@gmail.com

District/off: 0312-3

User: admin

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Date Rcvd: May 04, 2021

Form ID: pdf903

Total Noticed: 1

Kevin Gordon McDonald

on behalf of Creditor Toyota Lease Trust kmcdonald@kmlawgroup.com bkgroup@kmlawgroup.com

Kevin Gordon McDonald

on behalf of Creditor U.S Bank National Association as Trustee, Successor in interest to Bank of America ET AL...
kmcdonald@kmlawgroup.com, bkgroup@kmlawgroup.com

Scott D. Sherman

on behalf of Joint Debtor Carolyn Gallen ssherman@minionsherman.com

Scott D. Sherman

on behalf of Debtor Craig S Gallen ssherman@minionsherman.com

U.S. Trustee

USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 10